

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 1180 - SB 1181

March 11, 2009

SUMMARY OF BILL: Authorizes the \$25,000 homestead exemption to include real property owned by a married couple who has one or more minor children in the couple's custody and such property is used as the principal place of residence.

ESTIMATED FISCAL IMPACT:

MINIMAL

Assumption:

- No fiscal impact on state or local government.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script, reading "James W. White".

James W. White, Executive Director

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